FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

June 15, 1999

Mr. Vernon Williams Secretary Surface Transportation Board 1925 K Street, N.W. Washington, D.C. 20423-0001

JUN 2 1 '99

11-00 AM

Termination of the Full Maintenance Lease Agreement dated as of May 29, RE: 1997 by Helm Financial Corporation ("Lease Termination").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

(2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor:

Helm Financial Corporation

One Embarcadero Center, Suite 3700

San Francisco, CA 94111

Name and Address of Lessee:

MidAmerican Energy Company One RiverCenter Place 106 East Second Street Davenport, IA 52801

Equipment:

One hundred nine (109) railcars as more fully described in <u>Schedule A</u> to the Lease Termination attached hereto.

Previous STB Filing:

Memorandum of Full Maintenance Lease Agreement filed on August 18, 1997 at 11:20 a.m. under

Recordation No. 20821.

Please file this Lease Termination as a supplementary document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Yours truly,

Alison Drain

Document Administrator

/ad

Enclosures (2)

RECORDATION NO. 20821-H

TERMINATION OF LEASE

JUN 2 1 '99

11-00AM

THIS TERMINATION OF FULL MAINTENANCE LEASE AGREEMENT ("Termination") is dated as of May 13, 1999 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Full Maintenance Lease Agreement dated as of May 29, 1997 ("Lease") with MidAmerican Energy Company, an Iowa corporation, with respect to the one hundred nine (109) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No. 20821 filed on August 18, 1997.

The Lease was terminated on February 11, 1999. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. <u>Termination</u>. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first written above.

HELM FINANCIAL CORPORATION

Print Name:

John F. Dains

Title:

Senior Vice President & CFO

STATE OF CALIFORNIA	•
	s.s.
COUNTY OF SAN FRANCISCO	
on June 11th	, 1999, before me, <u>Wison DaiN</u>
personally appeared John	F. Dains, Senior Vice President and Chief
Financial Officer of HELM FI	NANCIAL CORPORATION,
<u>X</u> personally known to me	-OR-
-	is of satisfactory evidence to be the person(s)
	subscribed to the within instrument and
	he/she/they executed the same in his/her/their
	s), and that by his/her/their signature(s) on
	son(s), or the entity upon behalf of which the
person(s) acted, execu	ted the instrument.

ALISON DRAIN
Commission # 1199389
Notary Public - California
San Francisco County
My Comm. Expires Oct 23, 2002

Witness my hand and official seal.

SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Full Maintenance Lease dated as of May 13, 1999.

<u>Description of Units:</u>
One hundred nine (109), 4000 cubic foot, gondola railcars.

GROUP A UNITS

	Unit Number		Unit Number			Unit Number			Unit Number		
1	HLMX 1	145000	13	HLMX	145012	25	HLMX	145024	37	HLMX	145036
2	HLMX 1	145001	14	HLMX	145013	26	HLMX	145025	38	HLMX	145037
3	HLMX 1	145002	15	HLMX	145014	27	HLMX	145026	39	HLMX	145038
4	HLMX 1	145003	16	HLMX	145015	28	HLMX	145027	40	HLMX	145039
5	HLMX 1	145004	17	HLMX	145016	29	HLMX	145028	41	HLMX	145040
6	HLMX 1	145005	18	HLMX	145017	30	HLMX	145029	42	HLMX	145041
7	HLMX 1	145006	19	HLMX	145018	31	HLMX	145030	43	HLMX	145042
8	HLMX 1	145007	20	HLMX	145019	32	HLMX	145031	44	HLMX	145043
9	HLMX 1		21	HLMX	145020	33	HLMX	145032	45	HLMX	145044
10	HLMX 1	145009	22	HLMX	145021	34	HLMX	145033	46	HLMX	145045
11	HLMX 1	45010	23	HLMX	145022	35	HLMX	145034	47	HLMX	145046
12	HLMX 1	45011	24	HLMX	145023	36	HLMX	145035			
<u>GRO</u>	<u>UP B UNI</u>										
1	HLMX	8004	17		140615	33	HLMX	140634	49	HLMX	140656
2	HLMX 1		18		140616	34		140635	50	HLMX	140657
3	HLMX 1		19		140618	35		140636	51		140658
4	HLMX 1		20		140619	3 6		140637	52		140659
5	HLMX 1		21		140620	37	HLMX	140638	53	HLMX	140660
,6	HLMX 1		22		140621	38		140639	54	HLMX	
7	HLMX 1		23		140622	39		140641	55		140662
8	HLMX 1		24		140625	40		140642	56		140663
9	HLMX 1		25		140626	41		140643	57		140664
10	HLMX 1		26		140627	42		140646	58		140665
11	HLMX 1		27		140628	43		140650	5 9	HLMX	
12	HLMX 1		28	HLMX		44		140651	60	HLMX	
13	HLMX 1		29		140630	45		140652	61	HLMX	
14	HLMX 1		30	HLMX		46		140653	62	HLMX	140669
15	HLMX 1		31		140632	47		140654			
16	HLMX 1	40614	32	HLMX	140633	48	HLMX	140655			